

# **Frequently Asked Question – EPS**

## **Technical Matters :-**

**1. Question: Can payment be transferred into DDO's account through EPS?**

Answer: No. As per government instruction no DDO / HOD / any employee is allowed to open any bank Account for official purposes unless specifically allowed by the Government. So Amount would not be allowed to be transferred through EPS into any such account unless DDO produces the authorization from government for opening such account.

**2. Question: What will be the method for giving funds by a department to departments like B&R, Public health etc. for getting its work done?**

Answer: Earlier the specified procedure was that in case the amount was to be given for deposit works, then DDO could make a request for issue of treasury cheque in favour of the concerned department like B&R, Public Health etc (hence forth recipient department). This cheque was not be deposited by recipient department in any bank account but it was required to be deposited by way of a treasury challan in the treasury bank mentioning the major head as 8443 – Civil Deposits. However w.e.f. 09-03-2012 the procedure will be as per Finance Department instructions no. 28/8/2012 – 5 B&C dated 09-03-2012 and all such payment will be through only book transfer. The recipient department can then approach finance department as per instructions no. 15/1/2010-3FICW dated 18-06-2010 to get equivalent budget in the concerned deposit works head scheme N-51-99-8443-99-999-97(irrigation), 98(B&R), 99(Public Health) - 51-object code 16 (Major Works). For making withdrawal from the same the DDO of the recipient department will issue cheques in the normal manner and present the same in jurisdictional treasury, mentioning the scheme as N-51-99-8443-99-999-97(irrigation), 98(B&R), 99(Public Health) -51-object code 16 (Major Works). No LOC is required against these withdrawals. The cheque would then be passed by the treasury office in normal manner.

**2 (A). Question: What is the procedure for Inter-departmental Payments?**

Answer: Instead of making payments by one department of the State Government to and the other department of the State Government through RTR now vide Govt. instruction no. 28/8/2012-5B&C dated 09-03-2012, it has been decided that the process of such inter-departmental payments would be made through book transfer only. For this purpose, the department seeking to transfer funds to another department would present its bill in the treasury along with receipt challan mentioning the relevant receipt head of payee department. Such challan will be submitted in duplicate and duly stamped. One copy of the challan will be returned back to the DDO by the treasury after the book transfer of the amount. This challan can then be sent in original by the DDO to the payee department to intimate regarding payment having been deposited in their receipt head. A copy can be kept by the DDO for his/her office record. This process would be followed by all the department for making payments to various departments i.e. Hospitality Department, Works Department, Transport Department etc.

**3. Question: What will be the procedure of claim in case of any urgent expenditure incurred by an employee from his own pocket?**

Answer: In such cases the employee should write "Paid by me" on the cash memo and put his full signature, name and designation. The DDO can present the bill in treasury and the amount will be transferred to the account of employee through EPS. Description about the DDO/ type of bill will be printed in the bank account statement of the employee and so can easily be identified. Since it is a case of reimbursement of official expenditure, the amount credited in the account of the employee cannot be treated as his income by the Income Tax Department.

**4. Question: What should be done if bank account details of the payee are not available?**

Answer: In view of instruction no 14/6/2010-5FA dated 18-01-2010, it is mandatory for the DDO to ask the payee about his bank details and other details

required for issuance of Unique Code Payee (UCP). So whenever any services of any service provider are taken or work assigned to any contractor or purchases made from any vendor etc, the DDO should ask that person to provide necessary details (including PAN if amount to be paid is more than Rs.10,000). The unique code once allotted to a person should be got noted to him and he should mention the same for all of his dealings with Government of Haryana. In case of employees the DDO should collect the requisite details from them and get the UCP allotted through treasury.

**5. Question: How payments relating to expenditure incurred from imprest account will be received by the cashier/DDO?**

Answer In such cases the DDO can opt for a 'self' cheque from the treasury which can be presented at bank for drawing cash.

**6. Question: How payments relating to various types of advances can be drawn from the treasury?**

Answer In case of advances to be given to the employees eg. Vehicle advance/ Salary advance / Housing advance etc. unique code is required to be mentioned and amount will be transferred to the account of the employee through EPS. In case of advances, other than to employees, if name of the vendor is known then the payment has to be made through EPS and requisite procedure needs to be followed. However, if name of the vendor is not known and the advance is to be drawn in cash, the DDO can opt for a 'self cheque' from the treasury and the same can be got encashed from the treasury bank.

**7. Question: Can payments of less than Rs.10,000 be also made through EPS?**

Answer Payment of any amount can be made through EPS. For payments of less than Rs.10, 000 unless specific request is made for payment by cheque, the treasury will make payment through EPS only.

**8. Question: What is the procedure for payments in relation to discretionary grants / petty grants available with Governor / CM / Ministers / MLAs etc?**

Answer If the bill amount for drawing the amount from treasury is Rs.10,000/- or more payment would be made through EPS only. In such a case the details of bank accounts of the beneficiary need to be provided to the treasury office for allotment of unique code. However if bill amount is less than Rs.10,000/-, DDO can opt for payment through a 'yourself' cheque. Such a cheque when presented at bank can be used for preparing RTR/DD in favour of the beneficiary (payable at specific place). Further since amount will be less than Rs.10,000/- and RTR will not be account payee, the amount can be drawn by beneficiary by presenting the cheque at designated bank alongwith proof of his identity. No bank account will be required for encashing such RTR/DD. <sup>1</sup>Further in case of Governor / CM / Ministers DDO can opt for a self cheque for drawing payments upto an amount of Rs 10,000/-'.

Note :- 1. Inserted vide order dated 24/08/2011.

**9. Question: Is it possible to have multiple cheques against a single bill?**

Answer Multiple cheques against a single bill will not be given by treasury. However the DDO can opt for a 'yourself' cheque in such case and get prepared multiple RTR/DDs from the treasury bank.

**10. Question: How DDO will come to know about the EPS transaction successfully has been done?**

Answer DDO can approach the treasury bank for same and bank is bound to provide the detail of each EPS transaction successfully carried out by it. The information can be collected on daily basis or weekly/ monthly basis as necessity arise. The bank will provide date of actual transfer in the account of beneficiary.

**11. Question: How beneficiary will know as to which DDO has sent payment and nature of payment?**

Answer In the bank account statement of the beneficiary, a brief description of the DDO will get printed along with nature of payment.

**12. Question: In what kind of bills the treasury will allow 'yourself cheque' and will not insist for EPS mode of payment?**

Answer: In case amount of bill is less than Rs. 10000/-, DDO can make specific request for payment by 'yourself cheque' in relation to any bill. However in case amount of bill is of Rs. 10000/- or more DDO's can make specific request for 'yourself cheque' for following payments:

- (a) Water and Electricity bills.
- (b) BSNL telephone bill payments.
- (c) Insurance bills of vehicles or other items.
- (d) Where payments in relation to discretionary grants / petty grants are to be made by dignitaries like Governor / CM / Ministers to some beneficiaries in a function specially being organised for such purpose or in case such dignitary wishes to deliver payment by hand to beneficiary then DDO may opt for payment by cheque. DDO will furnish a certificate to this aspect and in such case 'yourself' cheque will be issued and DDO will have to furnish a list containing details of person in whose favour RTR is to be issued, RTR will be account payee in case payment to a person exceeds Rs. 10000/-.
- (e) Purchase of government vehicles where payment is required to be made in advance.
- (f) Ex-gratia payment of Rs. 25,000/- as per clause 5(4) of Haryana Compassionate Assistance to the Dependents of Deceased Govt. Employees Rules 2006, to the family of deceased employee if such payment is being released within one month from the date of death of the employee.
- (g) For release of GIS amount to the dependents / nominee of the deceased govt. employee if such payment is being released within one month from the date of death of the employee.
- (h) <sup>2</sup> For payments related to passenger tax to be paid to other States and for payments of Toll bus passes / Toll Tax.

It has to be noted that in case of request for 'yourself' cheque DDO is required to submit a duly signed list of payees (in duplicate)

mentioning name and amount to the Treasury Officer along with the bill. Of this one list will be attached with the cheque issued by treasury.

Note :- 2. Inserted vide order dated 14/03/2012.

**13. Question: In what kind of bills the treasury will allow 'self cheque' and will not insist for EPS mode of payment?**

Answer: In case amount of bill is less than Rs. 5000/-, DDO can make specific request for payment by 'self cheque' in relation to any bill. However in case amount of bill is of Rs. 5000/- or more DDO can make specific request for 'self cheque' for following payments:

- (a) Water and Electricity bill, BSNL telephone bills, if due date for payment by cheque is less than three days away from date of submission of bill.
- (b) For withdrawal out of secret service funds.
- (c) For payment related to imprest account.
- (d) For withdrawal of advance for certain payments, provided specific details of actual payee are not available at the time of such withdrawal e.g. advances for POL, repair of vehicle, petty payments to sports person participating in tournaments, purchase of milk / karyana items, vegetables etc. This will not be applicable to advances for purchase of material / services where vendor is selected through tenders or by getting quotations as in such cases details of vendors are known.

**14. Question: In case of Tournaments expenditure is borne for petty payments e.g. to and fro bus fare to players. How such payments can be drawn from treasury? Similarly in Case of sports nurseries, the expenses are incurred on billing milk, Karyana, vegetables and L.P. Gas etc, each payment is small, however total amounts of all vouchers exceeds Rs. 10000/-. How such payment can be drawn from treasury.**

Answer: In such cases the DDO can draw advance as per rule 19.6 of PFR by getting sanction issued from competent authority. Advance can be drawn from treasury by submitting AC bill and treasury will issue 'Self' cheque for the same.

**15 Question: In case of multiple bills, can a single EPS pay order be generated?**

Answer: EPS pay order are issued to DDOs major head wise. If a DDO presents all his pay bills of same major head in a sequence at the treasury then a single consolidate EPS pay order will be generated of all such bills. Similarly for bills other than pay bills, if DDO submits all bills of same major head at same time in a sequence then a single EPS pay order will get generated for all such bills.

**16 Question: In case of transport department a large number of petty payments are required to be made by the bus conductor out of the receipts from sale of tickets. How these payments will be adjusted?**

Answer: In such cases the DDO can submit the contingency bill at treasury and such payment will be transferred by TOBT to the revenue receipt head. So no withdrawal of cash is required. The remaining available cash on account of ticket collection can be deposited in cash in the relevant revenue receipt head at the Treasury Bank by way of a challan.

**17 Question: What should be the procedure for making bulk payments (more than 25 payees in a bill) when payment to be made to each individual is less than Rs. 10,000 ?**

Answer: In cases where number of payees in a bill is very large (more than 25), then DDO can opt for consolidate EPS. He is required to indicate number of payees on the bill. However in this case he need not allot UCP to each payee but he will be required to collect bank details of each payee and submit a soft copy of same to the treasury bank while presenting the consolidated EPS Pay Order. Treasury bank will credit accounts of each payee through electronic transfer. (Please see Question 10 and 16 of procedural matters also).

# Frequently Asked Question – EPS

## Procedural Matters :-

### **1. Question:- What is Electronic payment system (EPS)?**

Answer:- It is the process of fund transfer directly into the account of payee by the bank after issue of a pay order by the Treasury officer, by means of electronic fund transfer techniques i.e. RTGS/NEFT etc.

### **2. Question:- What is UCP?**

Answer:- It stands for “**Unique Code of Payee**”. Each payee is required to be allotted a unique code by the concerned DDO on the basis of Proforma ‘A’ & ‘B’. Only one UCP shall be allotted to one payee. The UCP is a permanent non changeable six digit code which is transferrable from one DDO to another DDO in Haryana Government. From February 2012, the allotment of UCP has been made online. So DDOs can use e-Salary module to allot UCP to any payee. However in case PAN is not there or non PAN entity facility is available with Treasury Officers / Assistant Treasury Officers for such allotment after due examination.

### **3. Question:- How many categories of payees are defined in EPS?**

Answer:- There are mainly three categories of payees-

- i). **Employees** – Bank detail is to be provided in Performa ‘B’ and GPF No. /PRAN is compulsory.
- ii). **Third party** - Bank detail is to be provided in Performa ‘A’. It includes various vendors/service providers.
- iii) **Others** - Bank detail is to be provided in Performa ‘A’. It includes/ Ministers/MLAs/Pensioners/Family pensioners /family members of deceased Govt employee for financial assistance / contractual employees etc.

### **4. Question:- What is the procedure for allotment of UCP?**

Answer:- Earlier DDO was required to provide the relevant bank details of payees in the prescribed Performa (A & B) to the concerned Treasury/sub-treasury



office. After entry of relevant details a 'payees list for verification' was provided by treasury to the DDO/Authorized messenger for correction, if any. On receiving the duly 'verified list' from DDO the UCP was generated and handed over to the DDO / Authorized messenger. <sup>3</sup> Now the allotment of UCP can be done by the DDO in the E-Salary module. Firstly, login by the "MAKER Password" and enter the data according Proforma 'A' and 'B' which would be verified by the DDO using "CHECKER Password". The relevant information is also available in FAQs regarding E-Salary at Login Page of E-Salary.

Note :- 3. Inserted vide order dated 24/01/2012.

**5. Question:- How to get registered already allotted UCP (under some other DDO) to the new DDO?**

Answer:- In case of 'Employees' & 'Others', the UCP should be registered online with single DDO where the payee officer/official is posted at present, yet it can be registered online for the time being with any other DDO for purpose of any govt. transaction in favour of the payee officer/official.

In case of 'Third Party', the UCP should be registered online with multiple DDOs.

**6. Question:- Can a payee change bank details of his UCP? Explain the procedure?**

Answer:- Yes, payee is at liberty to change his bank details. Payee shall give the new bank details to the concerned DDO who shall change the same in 'Edit payee detail for EPS' option in E-Salary module.

**7. Question:- What is the use of UCP& how it will be used in bills?**

Answer:- UCP will be used for transferring the fund directly in the account of payee through EPS. While preparing the bills, UCP should be written in bracket with the name of payee. A list of payee will also be required to be submitted along with the bills while submitting to treasury/sub-treasury in the following format.

Sr.no.	Name of payee	UCP	Amount to be paid

**8. Question:- How many types of EPS are there?**

Answer:- At present, there are mainly two types of EPS.

(a)Normal EPS: - In case of normal EPS the entry of payees code (UCP) is must during bill passing at treasury level.

(b)Consolidated EPS: - Whenever the numbers of payees are more than 25 in the bill then EPS is done in consolidated mode by entering the numbers of payees only.

**9. Question:- What is the procedure for payment through EPS?**

Answer:- After following due procedure for bill passing, treasury will issue a EPS pay order on A4 size paper and it will be handed over to the authorized messenger/DDO for endorsement and for payment at bank level.EPS Pay order will be presented at bank and bank will give the acknowledgement slip for the same and after duly verifying the authenticity of EPS pay order, bank will make the payment through RTGS/NEFT etc.

**10. Question:- What is the procedure for the payment of consolidated EPS pay order?**

Answer:- In case of consolidated EPS pay order, a list of payees containing bank details and amount to be paid duly signed by DDO is required to be attached with the bills (two copies). One copy will be retained by treasury and other will be handed over to concerned DDO/Messenger along with the EPS Pay Order. A soft copy (CD or Pen Drive) of bank details of payees in the specified format for RTGS/NEFT as per requirement of bank is required to be submitted at bank.

**11. Question:- If there is any mistake in the EPS pay order, what is the procedure for its correction/cancellation/reissue?**

Answer:- If any mistake is found by DDO after the generation of EPS pay order it can be got cancelled and reissued from the treasury office by making a written request by the concerned DDO for the same.

**12. Question:- What is the procedure for EPS pay order re-validation?**

Answer:- The validity of EPS Pay Order is 10 days or last working day of financial year, whichever is earlier. If validity has expired, a fresh EPS pay order can be generated by Treasury for the same. For revalidation, a written request from concerned DDO mentioning the reasons for its delay in submission at the bank is required.

**13. Question:- Is there any special instructions for EPS pay order handling?**

Answer:- EPS pay order should not be folded, mutilated, disfigured. No manual alteration is allowed in the EPS pay order. Any discrepancy in name/amount/bank details should be brought to the knowledge of the Treasury Officer by presenting the EPS pay order for cancellation at treasury office.

**14. Question:- How & when DDO/Authorized messenger will get acknowledgement slip and payment confirmation report from the bank?**

Answer:- The DDO / Authorized Messenger should get acknowledgement slip, duly signed/ stamped/ dated back from the bank and same may be kept for record purposes. DDO / Authorized messenger should also demand & collect payment confirmation slip from the bank at frequent intervals for record purposes.

**15. Question:- How the vendor's acknowledgment should be received?**

Answer:- On basis of confirmation slip from the bank, the DDO can send a letter to the vendor mentioning about details of payment made by it at such intervals as deemed fit.

**16. Question: - What is difference between Normal and Consolidated EPS?**

Answer: - A normal EPS gives complete details of payee's bank accounts and amount is transferred in the account of beneficiary directly when such EPS is presented at treasury bank. However if number of payees is very large consolidated EPS (e.g. for Salary, T.A.) is issued and DDO has to provide the list of beneficiary in electronic media (CD) to the treasury bank along with EPS.

**17. Question: - Is PAN no. necessary for allocating UCP?**

Answer: - No. However, if payment to a beneficiary is more than Rs.10000, then it is necessary to quote PAN to draw such payment.

**18. Question: - What will happen when account no of a payee is wrong in EPS?**

Answer:- Bank will not be able to transfer the amount in her/ his account. In such case bank will issue RTR mentioning the wrong account no on the DD and the UCP will get blocked and no further payments can be made to such payee unless correct details are provided.

**19. Question: - Can UCP be changed if allocated once to a payee?**

Answer: - No.

**20. Question: - Can a third party be allocated more than one UCP against multiple account Numbers.**

Answer:- No.

**21. Question: - What is validity of EPS?**

Answer: - 10 days from the date of issue.

**22. Question: - Can EPS be revalidated again if it remains unpaid for more than 10 days?**

Answer:- No. EPS once issued cannot be revalidated. However a fresh EPS will be issued after cancelling the earlier EPS and following the prescribed procedure.

**23. Question: - What will happen if EPS is lost in transit by DDO/TO.**

Answer:- A fresh EPS will be generated only after 10 days from the date of issue after following due procedure as prescribed by Government.

**24. Question: - At what frequency EPS Pay Orders will be generated by TO/ATO?**

Answer:- In normal circumstances EPS Pay Orders will be issued at least twice a day.

**25. Question: - Is UCP portable throughout the state?**

Answer:- Yes, UCP is portable. In case of employees and others UCP can be transferred to a New Treasury or DDO only when it is disabled with the old Treasury/DDO. In case of third parties, DDO can make request for enabling of UCP got allotted to such party by any other DDO anywhere in the state.